

**CALIFORNIA BOARD OF ACCOUNTANCY**

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## NOTICE TO CONSUMERS REGARDING PREPARATION OF INCOME TAX RETURNS

It is believed that up to 10,000 illegal tax preparers work in California, according to the California Tax Education Council. Remembering that a tax preparer has access to your Social Security Number, address, and other private information, it is important to know that the only people legally allowed to charge a fee to complete an income tax form for someone else in California are:

- **Certified Public Accountants and Public Accountants:** Must pass the Uniform CPA Examination, be actively licensed, and meet continuing education requirements. You can check the status of a practitioner's license by using the California Board of Accountancy's [Web License Lookup](#) feature.
- **Enrolled Agents:** Must be licensed by the federal government, pass a two-day test administered by the IRS, and meet continuing education requirements. To verify a practitioner's current status to practice, please contact Internal Revenue Service, Office of Professional Responsibility, Attention SE:OPR, Room 7238/IR, 1111 Constitution Avenue, NW, Washington, DC 20224 or through email at [OPR@irs.gov](mailto:OPR@irs.gov).
- **Attorneys:** Must pass the state bar exam and meet continuing education requirements. [California State Bar Attorney Search](#).
- **California Registered Tax Preparers:** Must receive 60 hours of qualifying education and take ongoing continuing education. California Registered Tax Preparers must register with the [California Tax Education Council](#).

Please click on these California Board of Accountancy links for more information on this subject:

[How to Select a CPA](#)

[Selecting a CPA on the Internet](#)

[Special Message about Refund Anticipation Loans \(RALs\)](#)

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